THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.3594 OF 2007

DATED 05-03-2007

Between:

M/s.Midfield Industries Ltd.,
Plot No.6, Phase-IV Extension,
IDA, Jeedimetla, Hyderabad.

…**Petitioner**

And

1.The VAT Audit Officer,
Hyderabad Rural Division-cum-Dy.Commercial
Tax Officer No.1, Hydernagar Circle,
Hyderabad and 3 others.

…**Respondents**

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.3594 of 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard the learned Counsel for the parties.

A show cause notice was given to the petitioner on 10-01-2007 and he was asked to file written objections, if any, within seven days against the proposed levy of tax. The learned Counsel for the petitioner submits that on 18-01-2007, the petitioner moved an application before the respondent-Commercial Tax Officer seeking four weeks time to file his objections. No order was communicated to the petitioner whether the time was granted or not and the petitioner filed his objections on 05-02-2007. But, an order, which is purported to have been made on 31-01-2007, was served on the petitioner on 07-02-2007 and the objections filed by the petitioner within the time sought by him on 05-02-2007 were not taken into consideration and as such, there is a violation of principles of natural justice.

Since the objections have already been filed by

the petitioner on 05-02-2007, we feel that the ends of justice would be met if we set aside the impugned order and direct the respondent No.2 to hear the petitioner, consider the objections already filed by him and pass appropriate orders thereon. For this purpose, the petitioner shall appear on his own before the respondent No.2 on 12-03-2007 and put forth his case, if he so desires. No fresh notice is necessary to be given to the petitioner. If the petitioner does not appear on

12-03-2007, the second respondent may pass appropriate orders after considering the objections filed by the petitioner on 05-02-2007. The learned Government Pleader shall communicate this order to the second respondent.

With the above direction, the Writ Petition is disposed of. No costs.

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(***Bilal Nazki, J***)

Dated 5th March, 2007

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(***Nooty Ramamohana Rao,J***)

Note:
Furnish CC in three days.
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